

<p style="text-align: center;">COMBINED DECLARATION AND POWER OF ATTORNEY</p> <p>[X] submitted with initial filing [] submitted after filing (with surcharge)</p>	Attorney Docket No.	OC0215US
	First Named Inventor	McDonough, Jay
	App. Ser. No.	unassigned
	Filing Date	herewith
	Group Art Unit	
	Examiner's Name	

As a below-named inventor, I hereby declare that:

1) My residence, post office address, and citizenship are as stated below next to my name. I believe that I am the original, first and sole inventor if only my name is listed below, or that I am an original, first, and joint inventor if additional names are listed below, of the subject matter that is claimed and for which a patent is sought on the invention entitled:

Flat polarization conversion system with patterned retarder

the specification of which is:

[X] attached hereto;

[] was filed on _____ and assigned U.S. or PCT International Application Serial No. : _____; and was amended on _____ (MM/DD/YYYY) (if applicable).

2) I hereby state that I have reviewed and understand the entire contents of specification, including the claims, as amended by any amendment specifically referred to above, of the above-identified patent application.

3) I hereby acknowledge the duty to disclose information of which I am aware to the U.S. Patent Office and that is material to patentability as defined in 37 C.F.R. §1.56; namely, information where there is a substantial likelihood that a reasonable patent examiner would consider the information important in deciding whether to allow all pending claims. I further acknowledge that this duty continues while the patent application is pending.

For continuation-in-part applications, I acknowledge that I am obligated to disclose material information that I became aware of between the filing date of the prior ("parent") patent application and the national or PCT international filing date of the continuation-in-part application.

4) I hereby claim foreign priority benefits under 35 U.S.C. §119(a)-(d) or 365(b) of any foreign application(s) for patent or inventor's certificate, or under 365(a) of any PCT

international application which designated at least one country other than the United States of America, listed below, and have also identified below, by checking the associated box, any foreign application for patent or inventor's certificate, or any PCT international application having a filing date before that of the application on which priority is claimed.

Application No.	Country	Filing Date MM/DD/YYYY	Priority Claimed		Copy Attached	
			YES	NO	YES	NO
NONE						

5) I hereby claim the benefit under 35 U.S.C. §119(e) of any United States provisional patent application(s) listed below:

Application No.	Filing Date (MM/DD/YYYY)
NONE	

6) I hereby claim the benefit under 35 U.S.C. §120 of any U.S. patent application(s) or international patent application(s) filed under the PCT designating the United States of America that is listed below:

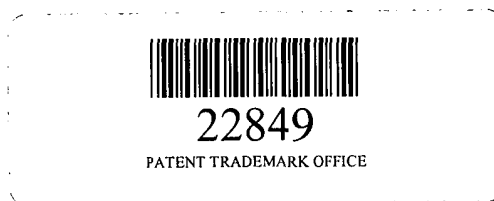
Application No.	Filing Date (MM/DD/YYYY)
NONE	

7) I hereby appoint the following attorneys and/or agents to prosecute this application and transact all business in the U.S. Patent and Trademark Office connected therewith and to direct all correspondence to:

Scott W. Hewett
400 West Third Street, No. 223
Santa Rosa, CA 95401

Telephone: 707-591-0789
Fax.: 707-591-0392
email: shewett@sonic.net

USPTO Customer No. 22849

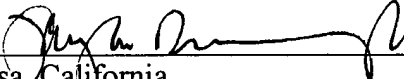


DECLARATION

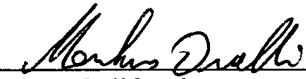
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true, and that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or

imprisonment, or both, under 18 U.S.C. §1001, and that such willful false statements may jeopardize the validity of the application or any patent issued therefrom.


Name of first or sole inventor: Jay McDonough

Inventor's signature:  Date: 4/18/03
Residence: Santa Rosa, California
Mailing address: 5286 Wikip Court, Santa Rosa, CA 95403
Country of Citizenship: United States of America

Name of second inventor: Markus Duelli

Inventor's signature:  Date: 6/23/03
Residence: Santa Rosa, California
Mailing address: 3468 Santiago Drive, Santa Rosa, CA 95403
Country of Citizenship: Austria

Name of third inventor: Anthony D. McGettigan

Inventor's signature:  Date: 6/20/03
Residence: Santa Rosa, California
Mailing address: 4880 Parktrail Drive, Santa Rosa, CA 95405
Country of Citizenship: Ireland

(The Declaration Ends at This Point)